

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX APPLICATION No 167 of 1998

For Approval and Signature:

Hon'ble MR.JUSTICE R.K.ABICHANDANI and
MR.JUSTICE A.R.DAVE

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
 2. To be referred to the Reporter or not?
 3. Whether Their Lordships wish to see the fair copy of the judgement?
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge?

COMMISSIONER OF INCOME TAX

Versus

SANTRAM C. SHETH

Appearance:

MR MANISH R BHATT for Petitioner
MR RA MISHRA for Respondent No. 1

CORAM : MR.JUSTICE R.K.ABICHANDANI and
MR.JUSTICE A.R.DAVE

Date of decision: 12/10/98

ORAL JUDGEMENT

Heard both the sides. From the material placed before us and the decision of the Income Tax Appellate Tribunal, it appears that the following question suggested by the Revenue does arise for consideration of this court.

"Whether, the Appellate Tribunal is right in law and on facts in confirming the order passed by the Commissioner of Income Tax (appeal) directing the Assessing Officer not to treat the alleged

service charges as additional rent but to being the same to tax under the head "income from other sources?".

The Income Tax Appellate Tribunal is, therefore, directed to furnish the statement of case in respect of the said question under section 256(2) of the Income Tax Act, 1961. Rule is made absolute accordingly with no order as to costs.

syed*